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# In the Supreme Court of the United States

OCTOBER TERM, 1943.

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**No. 889.**

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LENORE S. ROBINETTE,  
*Petitioner,*

v.

COMMISSIONER OF INTERNAL REVENUE,  
*Respondent.*

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ON PETITION FOR A WRIT OF CERTIORARI TO THE  
UNITED STATES CIRCUIT COURT OF APPEALS  
FOR THE SIXTH CIRCUIT.

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**REPLY BRIEF FOR PETITIONER.**

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Replying to Respondent's contention on pages 5 and 6 of his Brief, based upon this Court's decision, on February 14, 1944, in *Commissioner v. Lane-Wells Co.*, No. 115, October Term, 1943.

The income tax return for the year 1918 which the taxpayer in the present case filed with the Collector of Internal Revenue at his residence in Manila reported all of the information which Respondent needed in determining every possible income tax liability of the taxpayer for that year. The return filed in the *Lane-Wells* case did not contain all of such information needed there and it was because it did not that the Court in that case held that assessment of the deficiency had not been barred by the statute of limitations. (Advanced Opinions, p. 457.) It certainly was not held there that Respondent's right to make assessment continued indefinitely in a case where

as here all of the necessary information for determination of the amount of the tax in dispute was shown on the required return which was filed.

In the present case, if the information and figures in Respondent's statement (Petitioner's Exhibit 4, R. 30), which shows the basis for his determination, are compared with those in the taxpayer's return (Petitioner's Exhibit 2, filed separately, R. 77), it will appear clearly that Respondent's said statement was made up from the return, and entirely from the information therein contained.

Petitioner submits that for the year 1918 not more than the one return which was filed was required to be filed by the taxpayer in the present case; and further that the decision in said *Lane-Wells* case falls short of supporting the contention for which Respondent cites it.

Respectfully submitted,

T. G. THOMPSON,

*Attorney for Petitioner.*

